

Room 4561

August 16, 2006

Kenneth D. Denman  
Chairman and Chief Executive Officer  
iPass, Inc.  
3800 Bridge Parkway  
Redwood Shores, CA 94065

**Re: iPass, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 16, 2006**  
**File no. 0-50327**

Dear Mr. Denman:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kathleen Collins  
Accounting Branch Chief